

## **ABSTRACT**

*Audit quality is the probability that an auditor finds and reports about a violation in his client's accounting system. The auditor has an obligation to maintain the quality of the audit it produces. Audit quality is the auditor's ability to detect and desire for reporting interests in the audit client's accounting system.*

*Audit quality can be influenced by several factors, one of which is audit tenure, audit switching, and company size. Thus, this study aims to analyze the effect of audit tenure, audit switching, and firm size on Manufacturing Companies Miscellaneous Industry Subsector Listed on Indonesia Stock Exchange 2013-2017 Period*

*The population in this study is manufacturing companies in various industrial subsectors listed on the Indonesia Stock Exchange. The technique used in this study was purposive sampling with 16 companies with a study period in 2013-2017. The data analysis method used in this study was descriptive statistical analysis and logistic regression analysis.*

*The results of this study indicate that simultaneous audit tenure, audit switching, and company size have a significant effect on audit quality. Partially audit tenure does not have a significant effect on audit quality. Audit switching does not have a significant effect on audit quality. Firm size has a significant positive effect on audit quality.*

***Keywords: audit tenure, audit switching, audit quality and company size.***